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February 1, 2006

ELIAS C. ALVORD (1942)

ELLSWORTH C. ALVORD (1964)

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SURFACE TRANSPORTATION BOARD
OF COUNSEL
URBAN A. LESTER

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment Agreement, dated as of December 7, 2005, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease being filed with the Board under Recordation Number .

The names and addresses of the parties to the enclosed document are:

Assignor:

The Andersons, Inc. 480 West Dussel Drive

Maumee, Ohio 43537

Assignee:

Wells Fargo Equipment Finance, Inc.

Investors Building, Suite 700

733 Marquette Avenue

Minneapolis, Minnesota 55402

Mr. Vernon A. Williams February 1, 2006 Page 2

A description of the railroad equipment covered by the enclosed document is:

6 covered hopper cars within the series AEX 005873- AEX 005922 as more particularly set forth on the schedule attached to the document.

A short summary of the document to appear in the index is:

Memorandum of Assignment Agreement.

Also enclosed is a check in the amount of \$33.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

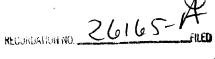
Robert W. Alvord

Wate Miller EMC

RWA/anm Enclosures



Wells Fargo Equipment Finance investors Building , Suite 700 733 Marquetta Ave So Minneapolis, MN 55402



Memorandum of Assignment Agreement

FEB 0 1 '06

11-21 AM

#### SURFACE TRANSPORTATION BOARD

This Memorandum of Assignment Agreement ("Memorandum of Assignment") made and entered into as of this 7 day of December, 2005, by and between The Andersons, inc., a Ohio corporation ("Assignor") and Wells Fargo Equipment Finance, inc., a Minnesota corporation ("Assignee").

#### WITNESSETH

- 1. Assignor has agreed to assign to Assignee that certain lease agreement dated October 1, 2005, between Assignor, as Lessor and General Milis Operations, Inc., as Lessee for the Six (6) Used 5250 Cubic Foot Covered Hopper Railcars built in 1973 bearing the railroad reporting makings set forth on Schedule A hereto.
- 2. This Memorandum of Assignment Agreement shall be effective as of the date set forth below and shall be subject to the Lease Term, as defined in the Lease.

In Witness Whereof, the parties hereto have caused this Memorandum of Assignment to be executed and delivered by their duly authorized representatives as of the date set forth above, and shall be effective as of December 7, 2005

The Andersons, Inc.

Wells Fargo Equipment Finance, Inc.

By: Cary Smith

Title Vice President, Finance & Treasurer Title:

Andersons/ 9/0322-108/Memo of Assignment/AEZ



Wells Fargo Equipment Finance Investors Building , Suite 700 733 Marquette Ave So Minneapolis, MN 55402 Schedule A to Memorandum of Assignment Agreement

Lessee: The Andersons, Inc.

Six (6) Used 5250 Cubic Foot Covered Hopper Rallcars built in 1973 with the following markings:

AEX 005873

AEX 005876

AEX 005903

AEX 005913

AEX 005916

AEX 005922



# STATE OF MINNESOTA COUNTY OF HENNEPIN

On this 15 <sup>th</sup> day of <u>becember</u> , 2005 before me personally appeared, <u>Jacqueline P. Barragan</u> to me
personally known who being by me duly sworn, says that s/he is the
(ISUNFANT VICE Fresident of Wells Fargo Equipment
Finance, Inc., a Minnesota corporation, that said instrument was
signed on behalf of said corporation, and s/he acknowledged that the
execution of the foregoing instrument was the free act and deed of
said corporation.
ANN E. ZIERMAN Notary Public Minnesota My Commission Expires January 31, 2009  My commission expires:  ANN E. ZIERMAN Notary Public Notary Public  Notary Public  Annual Commission Notary Public  Notary Public  Annual Commission Notary Public  Notary Public  Notary Public  Notary Public  Notary Public  Notary Public
My commission expires:
STATE OFCOUNTY OF
On this day of, 2005 before me personally appeared, to me personally known, who being by me duly sworn, says that s/he is the
of, a(n)
corporation, that said instrument was signed on behalf of said corporation, and s/he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.
[Seal]
Notary Public
My commission expires:
•

## STATE OF MINNESOTA COUNTY OF HENNEPIN

On this	day of	, 2005 before me personally	
personally kno	own, who being by n	to me duly sworn, says that s/he is the rgo Equipment Finance, Inc., a	
Minnesota cor said corporation	poration, that said in on, and s/he acknow	nstrument was signed on behalf of yledged that the execution of the	
foregoing instr	rument was the free	act and deed of said corporation.	
[Seal]			
		Notary Public	
	My commission ex	rpires:	
07478.05			
COUNTY OF	LUCAS	•	
		<u> </u>	
On this	13th day of Decem	ber, 2005 before me	
On this 13th day of December, 2005 before me personally appeared, Gary Smith to me			
personally kno ce President ance & Treasur	own, who being by n er Of	ne duly sworn, says that s/he is the ns, Inc, a(n)	
Ohio	corporation,	that said instrument was signed on	
		e acknowledged that the execution	
of the foregoin corporation.	ig instrument was th	e free act and deed of said	
corporation.	<b></b>		
[Seal]	•	~ · // B · · )	
L SELVIN		Alla Ca Daldeur	
		Notary Public 7	
	My commission ex	rpires:	
	JUDY	A. BALDWIN	
CONTRACTOR OF THE PARTY OF THE	Notary Pub	lic, State of Ohio	
. 41111	EXP	res 02/01/2010	

### **CERTIFICATION**

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State
of Delaware and the Commonwealth of Pennsylvania, do hereby certify under penalty of
perjury that I have compared the attached copy with the original thereof and have found
the copy to be complete and identical in all respects to the original document.

Dated: February 1, 2006

Edward M. Lúria